

**COUNTY OF YORK, VIRGINIA**  
Enterprise Funds  
Combining Statement of Revenues, Expenses and Changes in Retained Earnings (Deficit)  
Year Ended June 30, 2001

	<u>York Sanitary District</u>	<u>Sanitary District No. 2</u>	<u>Water Enterprise</u>	<u>Solid Waste</u>	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Total</u>
Operating revenues:							
Intergovernmental revenues:							
From the Commonwealth of Virginia	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 174,347	\$ 174,347
Charges for services	-	-	-	2,881,891	803,223	5,810,002	9,495,116
Miscellaneous	-	-	-	8,843	18,215	25,799	52,857
Total operating revenues	-	-	-	2,890,734	821,438	6,010,148	9,722,320
Operating expenses:							
Personal services	-	-	-	328,065	54,493	1,704,556	2,087,114
Contractual services	-	-	-	3,000,297	48,106	939,773	3,988,176
Materials and supplies	-	-	-	10,837	296,461	416,737	724,035
Depreciation	85,265	449,849	22,367	139,275	40,253	979,396	1,716,405
Amortization	-	-	-	5,214	-	5,606	10,820
Bad debt expense	-	-	-	(78)	(72)	985	835
Total operating expenses	85,265	449,849	22,367	3,483,610	439,241	4,047,053	8,527,385
Operating income (loss)	(85,265)	(449,849)	(22,367)	(592,876)	382,197	1,963,095	1,194,935
Nonoperating revenues (expenses):							
Interest income	-	-	-	26,984	60,088	742,597	829,669
Loss on sale of assets	-	-	-	-	-	(2,779)	(2,779)
Interest and fiscal charges	-	-	-	(109,668)	-	(555,264)	(664,932)
Donated property	-	-	-	-	(116,581)	-	(116,581)
Net nonoperating revenues (expenses)	-	-	-	(82,684)	(56,493)	184,554	45,377
Income (loss) before operating transfers	(85,265)	(449,849)	(22,367)	(675,560)	325,704	2,147,649	1,240,312
Operating transfers in	10	-	-	1,100,000	248,913	866,934	2,215,857
Operating transfers out	-	-	-	-	-	(22,190)	(22,190)
Net operating transfers in (out)	10	-	-	1,100,000	248,913	844,744	2,193,667
Net income (loss)	(85,255)	(449,849)	(22,367)	424,440	574,617	2,992,393	3,433,979
Add depreciation on contributed fixed assets	59,083	332,947	19,026	35,289	13,805	499,302	959,452
Increase (decrease) in retained earnings	(26,172)	(116,902)	(3,341)	459,729	588,422	3,491,695	4,393,431
Retained earnings (deficit), beginning of year	551,174	3,194,962	21,817	(173,634)	2,549,087	19,664,786	25,808,192
Retained earnings, end of year	\$ 525,002	\$ 3,078,060	\$ 18,476	\$ 286,095	\$ 3,137,509	\$ 23,156,481	\$ 30,201,623